

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944 namely:-

1. (1) These rules may be called the Central Excise ( Sixth Amendment) Rules, 1998.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 1944 ( hereinafter referred to as the said rules) in rule 52A, in sub-rule (7), the following proviso shall be inserted, namely :-

“Provided that the Commissioner may, by a general or special order, exempt an assessee or class of assessee from pre-authentication of each foil of invoice book and from intimating the serial number of the invoice.”;
3. Rule 55 of the said rules shall be omitted;
4. in rule 57F of the said rules, -
  - (a) In sub-rule (2), the words “,after intimating the Assistant Commissioner of Central Excise concerned, in writing,” shall be omitted;
  - (b) in sub-rule (4), for the words “within a period of sixty days or such extended period as the Assistant Commissioner of Central Excise may allow in this behalf,” the words “within one hundred and eighty days” shall be substituted;
  - (c) in sub-rule (11), for the words “sixty days or the extended period, as may be allowed by the Assistant Commissioner of Central Excise” the words “one hundred and eighty days” shall be substituted;
1. In rule 57G of the said rules, for sub-rule (6), the following shall be substituted, namely:-

“ (6) Notwithstanding anything contained in sub-rule (3) or rule 52A-

  - (i) a manufacturer may take credit on inputs received in his factory ; or
  - (ii) a person registered under rule 174 for issue of invoice under rule 57G, or as the case may be, under rule 57T, may make receipt entries in register maintained under rule 57GG,

on the basis of-

  - (a) original invoice, if duplicate copy of the invoice has been lost in transit; or
  - (b) a certificate issued by the proper officer of Customs at the port/ airport of the importation of such goods, if triplicate copy of bill of entry or duplicate copy of bill of entry generated on Electronic Data Interchange System installed in any Customs or Central Commissionerate, as the case may be, has been lost in transit,

subject to the satisfaction of the Assistant Commissioner of Central Excise that the inputs have been received in the factory of the said manufacturer or, as the case may be, the said person registered under rule 174, and the duty was paid on such inputs:

Provided that no credit or receipt entry, shall be allowed under this sub-rule after six months of the date of issue of the said invoice or bill of entry, as the case may be, and where the intermediate products manufactured by the user of inputs specified under rule 57J are received by the manufacturer, after nine months.”;

1. In rule 57T of the said rules,-
  - (i) Sub-rules (4) and (5) shall be omitted;
  - (ii) for sub-rule (8), the following shall be substituted, namely:-

“ (8) If the Assistant Commissioner of Central Excise is satisfied that the duplicate copy of the invoice, or duplicate copy of bill of entry generated on Electronic Data Interchange System installed in any Customs or Central Commissionerate or triplicate copy of bill of entry in other cases, as the case may be, has been lost in transit, he may allow the manufacturer of final product to take credit under sub-rule (6) on the basis of the original copy of the invoice or a certificate issued by the proper officer of Customs at the port/ airport of the importation of such goods, as the case may be.”.
1. In rule 96ZI of the said rules, -
  - (i) in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“ Provided further that no credit of duty paid on inputs used in the manufacture of the embroidery and capital goods used within the factory of manufacture of such embroidery shall be allowed under rule 57A, 57B or 57Q, as the case may be.
  - (ii) in sub-rule (6), for clause (a), the following clause shall be substituted, namely:-

‘ (a) “metre length”, in relation to a machine, means the distance between the points provided for the first needle and the last needle of only one roller of such machine;’.
1. rule 173D of the said rules shall be omitted;
2. In rule 173G of the said rules, in sub-rule (1),-
  - (a) in the first proviso, in clause (ii), the following clause shall be substituted, namely :-

“an assessee who has removed more than 3000 consignments in the previous year may, after intimating the proper officer, make a consolidated debit in the account current at the end of the day towards payment of the duty;”;
  - (b) for the second proviso, the following proviso shall be substituted, namely :-

“Provided further that where any assessee manufactures or warehouses excisable goods falling under two or more Chapters of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), he may opt to maintain a single Account current for payment of duty due on all such goods after intimating

the proper officer.” .

**NOTIFICATION**

No. 16 /98 –CENTRAL EXCISE (N.T)

New Delhi, dated the 2nd June, 1998

12 Jyaistha, 1920 (Saka)

GS.R. (E).- In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 5/97-Central Excise (N.T) dated the 1st March, 1997, the Central Government, hereby fixes tariff value in respect of the goods, specified in column (1) of the Table hereto annexed, and falling under sub-heading No. 2106.00 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), equivalent to the amount specified in the corresponding entry in column (2) of the said Table.

**TABLE**

| <b>Description of goods</b>  | <b>Amount</b>          |
|--|------------------------|
| <b>(1)</b>   | <b>(2)</b>             |
| <b>Pan masala, in retail packages -</b>                              |                        |
| (i) containing not exceeding two grams per pack                      | Re. 1.00 per unit pack |
| (ii) containing more than 2 grams but not exceeding 4 grams per pack | Re. 2.00 per unit pack |
| (iii) containing more than 4 grams but less than 10 grams per pack   | Re. 6.00 per unit pack |

*Explanation.* - For the purposes of this notification, “retail package” means a package containing pan masala which is produced, distributed, displayed, delivered or stored for sale through retail sales agencies or other instrumentalities for consumption by an individual or a group of individuals.

**NOTIFICATION**

**June, 1998**

No. 17 /98 –CENTRAL EXCISE (N.T.)  
(Saka)

New Delhi, dated the 2nd

12 Jyaistha, 1920

G.S.R. (E).- In pursuance of rule 96 ZI of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 33/95-Central Excises (N.T.), dated the 11<sup>th</sup> August, 1995, the Central Government hereby fixes a rate of duty of Rs. 60 per metre length of the machines per shift, for embroidery machines utilised for manufacturing embroidery in the piece, in strips, or in motifs on a base of cotton, man-made, silk or woollen fabrics.